

FY 2006 ADVERTISED SUMMARY OF EMPLOYEE BENEFIT COSTS BY CATEGORY

BENEFIT CATEGORY	FY 2004 Actual	FY 2005 Adopted Budget Plan	FY 2005 Revised Budget Plan	FY 2006 Advertised Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
FRINGE BENEFITS						
Group Health Insurance						
Expenditures	\$50,677,954	\$61,725,214	\$61,966,605	\$66,404,851	\$4,438,246	7.16%
Reimbursements	(8,601,308)	(8,294,563)	(8,294,563)	(9,677,735)	(1,383,172)	16.68%
Net Cost	\$42,076,646	\$53,430,651	\$53,672,042	\$56,727,116	\$3,055,074	5.69%
Dental Insurance						
Expenditures	\$0	\$0	\$0	\$2,562,500	\$2,562,500	-
Reimbursements	0	0	0	0	0	-
Net Cost	\$0	\$0	\$0	\$2,562,500	\$2,562,500	-
Group Life Insurance						
Expenditures	\$2,668,204	\$3,080,814	\$3,096,438	\$3,195,285	\$98,847	3.19%
Reimbursements	(884,040)	(556,546)	(556,546)	(1,015,493)	(458,947)	82.46%
Net Cost	\$1,784,164	\$2,524,268	\$2,539,892	\$2,179,792	(\$360,100)	-14.18%
FICA						
Expenditures	\$44,727,366	\$48,859,385	\$49,058,591	\$52,410,826	\$3,352,235	6.83%
Reimbursements	(11,582,979)	(11,611,371)	(11,611,371)	(12,121,153)	(509,782)	4.39%
Net Cost	\$33,144,387	\$37,248,014	\$37,447,220	\$40,289,673	\$2,842,453	7.59%
County Retirement						
Expenditures	\$25,114,178	\$33,506,748	\$33,506,748	\$37,061,273	\$3,554,525	10.61%
Reimbursements	(8,915,262)	(12,294,417)	(12,294,417)	(12,973,895)	(679,478)	5.53%
Net Cost	\$16,198,916	\$21,212,331	\$21,212,331	\$24,087,378	\$2,875,047	13.55%
Uniformed Retirement	\$24,823,288	\$30,240,540	\$30,873,312	\$33,207,127	\$2,333,815	7.56%
Police Retirement	\$14,682,200	\$15,665,171	\$15,665,171	\$17,473,164	\$1,807,993	11.54%
Virginia Retirement System	\$916,244	\$987,257	\$987,257	\$1,060,209	\$72,952	7.39%
Unemployment Compensation	\$387,563	\$507,986	\$507,986	\$403,033	(\$104,953)	-20.66%
Capital Projects Reimbursements	(\$1,200,362)	(\$1,186,496)	(\$1,186,496)	(\$1,240,204)	(\$53,708)	4.53%
Fringe Benefit Expenditures	\$163,996,997	\$194,573,115	\$195,662,108	\$213,778,268	\$18,116,160	9.26%
Fringe Benefit Reimbursements	(\$31,183,951)	(\$33,943,393)	(\$33,943,393)	(\$37,028,480)	(\$3,085,087)	9.09%
General Fund Fringe Benefits	\$132,813,046	\$160,629,722	\$161,718,715	\$176,749,788	\$15,031,073	9.29%
OPERATING EXPENSES						
Tuition/Training	\$881,117	\$1,239,542	\$1,632,597	\$1,369,542	(\$263,055)	-16.11%
Other Operating	38,702	35,246	35,246	39,037	3,791	10.76%
Worker's Compensation	6,311,085	6,413,588	6,413,588	0	(6,413,588)	-100.00%
Employee Assistance Program	270,187	303,164	303,164	280,212	(22,952)	-7.57%
Total Operating Expenses	\$7,501,091	\$7,991,540	\$8,384,595	\$1,688,791	(\$6,695,804)	-79.86%
TOTAL EXPENDITURES	\$171,498,088	\$202,564,655	\$204,046,703	\$215,467,059	\$11,420,356	5.60%
TOTAL REIMBURSEMENTS	(\$31,183,951)	(\$33,943,393)	(\$33,943,393)	(\$37,028,480)	(\$3,085,087)	9.09%
NET COST TO THE COUNTY	\$140,314,137	\$168,621,262	\$170,103,310	\$178,438,579	\$8,335,269	4.90%